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STATE OF WASHINGTON

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NO. 84114-4

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**SUPREME COURT OF THE STATE OF WASHINGTON**

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IN RE THE ESTATE OF SHARON M. BRACKEN, et al.

Appellants,

v.

STATE OF WASHINGTON, DEPARTMENT OF REVENUE,

Respondent.

Consolidated with

IN RE THE ESTATE OF BARBARA J. NELSON, et al.

Appellants,

v.

STATE OF WASHINGTON, DEPARTMENT OF REVENUE,

Respondent.

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**DEPARTMENT OF REVENUE'S STATEMENT OF ADDITIONAL  
AUTHORITIES**

---

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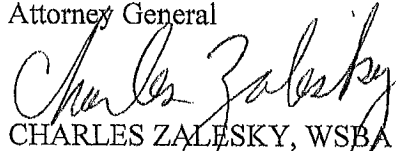
ORIGINAL

Respondent Washington State Department of Revenue submits this statement of additional authorities pursuant to RAP 10.8. The following additional authorities relate to the proposition at page 29 of the Brief of Respondent filed in the Estate of Bracken appeal that a "transfer" for estate tax purposes can be defined and controlled by statute, and the proposition at page 5 of the Department's Answer to Amicus Brief that the Washington tax applies to all property interests included in the gross estate of the decedent:

- IRC CCA 200108040, 2001 WL 180930 (Feb. 23, 2001).
- 2000 Cal. Legis. Serv. Ch. 363 (A.B. No. 2818) (West).
- 2000 California Senate Rules Committee AB 2818 Assembly Bill – Bill Analysis (3<sup>rd</sup> reading) (available at <[http://www.leginfo.ca.gov/pub/99-00/bill/asm/ab\\_2801-2850/ab\\_2818\\_cfa\\_20000809\\_160330\\_sen\\_floor.html](http://www.leginfo.ca.gov/pub/99-00/bill/asm/ab_2801-2850/ab_2818_cfa_20000809_160330_sen_floor.html)>)

RESPECTFULLY SUBMITTED this 2<sup>nd</sup> day of June, 2011.

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Attorney General



CHARLES ZALESKY, WSBA No. 37777  
Assistant Attorney General  
DAVID M. HANKINS, WSBA No. 19194  
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CERTIFICATE OF SERVICE

I certify that I served a true and correct copy of the Department of Revenue's Statement of Additional Authorities, via Electronic Mail and U.S. Mail, postage prepaid, through Consolidated Mail Services, on the following:

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I certify under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.

DATED this 2nd day of June, 2011, at Tumwater, WA.

  
CARRIE A. PARKER, Legal Assistant





IRS CCA 200108040, 2001 WL 180930 (IRS CCA)

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**C**

IRS CCA 200108040, 2001 WL 180930 (IRS CCA)

Internal Revenue Service (I.R.S.)  
IRS CCA

Chief Counsel Advice

Issue: February 23, 2001  
December 18, 2000

Section 2011 -- Credit for State Death Taxes2011.00-00 Credit for State Death Taxes

Section 2016 -- Recovery of Taxes Claimed as Credit2016.00-00 Recovery of Taxes Claimed as Credit

MEMORANDUM FOR Sherri Wilder Associate Area Counsel

Attn.: Louis Jack CC:SB:8:LN:1

FROM: George Masnik Chief, CC:PSI:4

SUBJECT: Legislation Reversing Hoffman v. Connell Our Control No.: FREV-114229-00

You asked for our comments regarding the allowance of a state death tax credit under section 2011 with respect to California estate tax paid pursuant to California Assembly Bill 2818, reversing the result in Hoffman v. Connell, 73 Cal. App. 4th 1194, 87 Cal. Rptr. 2d 272 (Cal. Ct. App. 1999). We have been informed that the Comptroller of the State of California has taken the position that AB 2818 applies retroactively to estates of decedent's dying before September 7, 2000, and a notice of deficiency will issued on the authority of AB 2818 where QTIP property is excluded from the California tax base. As discussed below, we believe a credit should be allowed under § 2011 for state death tax paid pursuant to the legislation with respect to estates of decedents dying prior to September 7, 2000, the date of enactment.

Under § 2011(a), in computing the federal estate tax, each estate is allowed as a credit, subject to certain limitations, an amount equal to any estate, inheritance, legacy, or succession tax actually paid to any state. Under § 2011(b) the allowable credit cannot exceed an amount determined using a table contained in that section.

Section 2016 generally provides that if any tax claimed as a credit under § 2011 is recovered from the state, then the person receiving the refund must give notice to the Service of the refund. The Service can redetermine the tax due to reflect the reduced credit at any time.

California imposes a pick-up tax equal to the maximum federal estate tax credit allowable under § 2011.

In Hoffman v. Connell, the court concluded that qualified terminable interest property (QTIP) included in the federal gross estate under §2044 is not subject to California estate tax. In response to this decision, the California legislature enacted AB 2818 on September 7, 2000, amending § 13402 of the California Revenue and Taxa-

tion Code to subject all property included in the federal gross estate of a decedent or transferor to California estate tax. Although the bill does not contain an effective date for this provision, the bill, as enacted provides, in part, as follows:

Section 1. The legislature finds and declares all of the following:

- (a) It is and always has been the intent of the legislature in enacting the California Estate Tax Law (Chapters 327 and 1533 of the Statutes of 1982), to implement the intent of Section 13302 of the Revenue and Taxation Code (adopted by Proposition 6, initiative Statute, June 8, 1982) and that California be entitled to collect the maximum allowable amount of the credit for state death taxes, allowable under the federal estate tax law, that is attributable to property located in California.
- (b) Despite this requirement, an appellate court decision has held that, under California property law, certain transfers included in a decedent's gross estate under the federal estate tax law are not subject to tax under the California Estate Tax Law because the decedent under California law was not the owner..
- (c) The Legislature expressly declares that this appellate court decision is contrary to the Legislature's intent, and the amendments made by this act are intended to clarify what the Legislature declares was and continues to be the law.

The question presented is whether AB 2818 applies retroactively such that a §2011 state death tax credit is allowable for California estate tax paid with respect to QTIP property if the decedent died before the enactment of the statute.

As noted above, in AB 2818, the Legislature expressly states that the estate tax provisions were intended to entitle the state to collect the maximum amount allowable as the federal credit for state death taxes attributable to California property, that Hoffman v. Connell is contrary to legislative intent, and that the statutory amendment made by AB 2818 "was and continues to be the law."

In Estate of Ridenour v. Commissioner, 36 F.3d 332 (4<sup>th</sup> Cir. 1994),~~affgggggggggg~~, TCM 1993-41, the Fourth Circuit, in affirming the Tax Court, held that under Virginia law, a statement by the General Assembly that the statute at issue was "declaratory of existing law." clearly evidenced the legislative intent that the statute apply retroactively, and therefore, the statute was to be applied retroactively for tax purposes. The Fourth Circuit noted that the General Assembly can only make law and cannot declare what the existing law is. However, the court concluded that, under Virginia law, the legislature has the power to enact retroactive legislation, and generally it is valid if the legislative intent is plainly manifest that the statute is to have a retroactive effect and if the statute does not have the effect of impairing the obligation of a contract and is not destructive of vested rights. The Fourth Circuit (as well as the Tax Court) concluded that the legislature's statement that the statute is "declaratory of existing law" was sufficient to satisfy the Virginia standard for retroactive application.

The California courts have acknowledged the legislature's power to enact retroactive legislation. See, e.g., Allen v. Franchise Tax Board, 245 P.2d 865, 868(1952) ("There is no provision in the Constitution forbidding retroactive effect of tax measures in proper cases."); Holmes v. McColgan, 17 Cal 2d 426, 431 (1941). Generally, "[A] statute is not to be construed so as to have retroactive effect unless the intent that it is to be retroactive clearly appears from the statute itself." Estate of Potter v. Chambers 204 P. 826, 830 (1922).

Initially, we note that Hoffman v. Connell, was decided by an intermediate appellate court and the California Supreme Court has not rendered an opinion on the issue presented in Hoffman. In the absence of a California Supreme Court decision on the issue, it is not certain that AB 2818 did in fact change the law. In any event, we

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believe that Estate of Ridenour supports the position that the language used by the California Legislature in Section 1(a)-(c) of AB 2818, which is more detailed and explicit than that considered by the court in Estate of Ridenour, can be viewed as clearly expressing the Legislature's intent that the statute apply retroactively to estates of decedents dying prior to September 7, 2000, the date of enactment.

Further, we believe that retroactive application of the statute would be held to be constitutional. As noted above, the California Supreme Court has upheld as constitutional retroactive tax legislation, applying the standards enunciated by the United States Supreme Court. See Allen v. Franchise Tax Board, 245 P.2d 865, 868 (1952). The United States Supreme court has repeatedly upheld retroactive tax legislation provided the legislation is supported by a legitimate legislative purpose furthered by rational means. United States v. Carlton, 512 U.S. 26, 30 (1994), holding that tax legislation that retroactively corrected a perceived mistake in prior legislation was justified by a rational and legitimate legislative purpose. See also, Quarty v. United States, 170 F.3d 961 (9th Cir. 1999). In this case, the legislation is curative in nature, as was the case in Carlton. Further, since the California estate tax is a "pick-up tax" equal to the allowable § 2011 credit, AB 2818 operates to allocate a portion of the total estate tax liability, that would be imposed in all events, to the State of California. Thus, as a practical matter, the statute did not retroactively increase any estate's total estate tax burden.

We recognize that contrary arguments can be made and a taxpayer might challenge the retroactive application of the statute. However, under § 2016, if any tax claimed as a credit under § 2011 is subsequently recovered from the state, then the person receiving the refund must give notice to the Service of the refund. The Service can re-determine the tax due to reflect the reduced credit at any time. This provision will operate to protect the government in the event an estate pays the California estate tax pursuant to AB 2818, and the payment is subsequently refunded. See, Estate of Weisberger v. Commissioner, 29 T.C. 217 (1957) (holding that under the predecessor to § 2016, the statute of limitations is not a bar to collecting additional federal estate tax resulting from a refund of state estate or inheritance tax.) See also, Rev. Rul. 60-88, 1960-1 C.B. 365.

In summary, for the reasons outlined above, a credit should be allowed under § 2011 for state death tax paid pursuant to AB 2818 with respect to estates of decedents dying prior to September 7, 2000, the date of enactment.

Lane Damazo of our office is familiar with this matter. He can be reached at (202) 622-3090.

IRS CCA 200108040, 2001 WL 180930 (IRS CCA)

END OF DOCUMENT





Westlaw.

CA LEGIS 363 (2000)  
2000 Cal. Legis. Serv. Ch. 363 (A.B. 2818) (WEST)

Page 1

2000 Cal. Legis. Serv. Ch. 363 (A.B. 2818) (WEST)

CALIFORNIA 2000 LEGISLATIVE SERVICE  
2000 Portion of 1999-2000 Regular Session  
1163

Additions are indicated by <<+ Text +>>; deletions by  
<<- \* \* \* ->>. Changes in tables are made but not highlighted.

CHAPTER 363  
A.B. No. 2818  
TAXATION—TRANSFER TAX—APPLICABLE INTEREST REVISION

AN ACT to amend Sections 13304, 13402, 13404, 13405, 13550, 13563, 16760, and 16870 of, and to repeal Sections 13551 and 16871 of, the Revenue and Taxation Code, relating to taxation, and declaring the urgency thereof, to take effect immediately.

[Filed with Secretary of State September 8, 2000.]

LEGISLATIVE COUNSEL'S DIGEST

AB 2818, Corbett. Estate tax.

Existing law prohibits the imposition of any tax on or by reason of any transfer occurring by reason of death, but imposes a California estate tax equal to a certain portion of the maximum allowable amount of credit for state death taxes allowable under the applicable federal estate tax law.

This bill would, for purposes of those provisions, revise the definitions of transfer, and decedent or transferor. This bill would also revise the applicable interest payable on delinquent amounts or overpayments of tax.

The bill would make related and clarifying changes.

This bill would state the intent of the Legislature in enacting these provisions and that the bill is declaratory of existing law.

This bill would declare that it is to take effect immediately as an urgency statute.

The people of the State of California do enact as follows:

SECTION 1. The Legislature finds and declares all of the following:  
(a) It is and always has been the intent of the Legislature in enacting the California Estate Tax Law (Chapters 327 and 1535 of the Statutes of 1982), to implement the intent of Section 13302 of the Revenue and Taxation Code (adopted by Proposition 6, Initiative Statute, June 8, 1982) that California be entitled to collect the maximum allowable amount of the credit for state death taxes, allowable under the federal estate tax law, that is attributable to property located in California.

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(b) Despite this requirement, an appellate court decision has held that, under California property law, certain transfers included in a decedent's gross estate under the federal estate tax law are not subject to tax under the California Estate Tax Law because the decedent under California law was not the owner.

(c) The Legislature expressly declares that this appellate court decision is contrary to the Legislature's intent, and the amendments made by this act are intended to clarify what the Legislature declares was and continues to be the law.

SEC. 2. Section 13304 of the Revenue and Taxation Code is amended to read:

<< CA REV & TAX § 13304 >>

13304. In a case where <<+the gross estate of+>> a decedent <<+ includes+>> property having a situs in this state, and <<+includes+>> other property having a situs in another state, or other states, the portion of the maximum state death tax credit allowable against the federal estate tax on the total estate by the federal estate tax law <<+that+>> is attributable to the property having a situs in California shall be determined in the following manner:

(a) For the purpose of apportioning the maximum state death tax credit, the gross value of the property shall be that value finally determined for federal estate tax purposes.

(b) The maximum state death tax credit allowable shall be multiplied by the percentage which the gross value of property having a situs in California bears to the gross value of the entire estate subject to federal estate tax.

(c) The product determined pursuant to subdivision (b) shall be the portion of the maximum state death tax credit allowable <<+that+>> is attributable to property having a situs in California.

SEC. 3. Section 13402 of the Revenue and Taxation Code is amended to read:

<< CA REV & TAX § 13402 >>

13402. "Estate" or "property" means the real or personal property or interest therein <<+included in the gross estate+>> of a decedent or transferor, and includes all of the following:

(a) All intangible personal property <<+included in the gross estate+>> of a resident decedent within or without the state or subject to the jurisdiction thereof.

(b) All intangible personal property in California <<-\* \* \*->> <<+ included in the gross estate of a+>> nonresident <<+decedent+>> of the United States, including all stock of a corporation organized under the laws of California or which has its principal place of business or does the major part of its business in California or of a federal corporation or national bank which has its principal place of business or does the major part of its business in California, excluding, however, savings accounts in savings and loan associations operating under the authority of the Division of Savings and Loan or the Federal Home Loan Bank board and bank deposits, unless those deposits are held and used in connection with a business conducted or operated, in whole or in part, in California.

SEC. 4. Section 13404 of the Revenue and Taxation Code is amended to read:

<< CA REV & TAX § 13404 >>

13404. "Transfer" <<+means+>> the <<+inclusion+>> of any property <<-\* \* \*->> or <<+other+>> interest <<-\* \* \*->> <<+ included in the gross estate of a decedent+>>.

SEC. 5. Section 13405 of the Revenue and Taxation Code is amended to read:

<< CA REV & TAX § 13405 >>

13405. "Decedent" or "transferor" means any person << \* \* \* >> <<+whose death gives rise to a transfer+>>.

SEC. 6. Section 13550 of the Revenue and Taxation Code is amended to read:

<< CA REV & TAX § 13550 >>

13550. (a) The tax imposed by this part does not bear interest if it is paid prior to the date on which it otherwise becomes delinquent. However, if <<+ the+>> tax is paid after that date, <<+the+>> tax bears interest at the rate for underpayment of <<+estate+>> tax provided in Section 6621(a)(2) of the Internal Revenue Code << \* \* \* >> from the date it became delinquent and until it is paid. <<+Interest under this section shall be compounded daily.+>>

(b) The amendments made by << \* \* \* >> <<+Chapter 323 of the Statutes of 1998+>> shall apply to delinquent amounts unpaid on or after January 1, 1999<<+, to December 31, 2000, inclusive+>>.

<< Repealed: CA REV & TAX § 13551 >>

SEC. 6.5. Section 13551 of the Revenue and Taxation Code is repealed.

SEC. 7. Section 13563 of the Revenue and Taxation Code is amended to read:

<< CA REV & TAX § 13563 >>

13563. Interest shall be allowed and paid upon any overpayment of << \* \* \* >> tax due under this part << \* \* \* >> <<+in the same manner as provided in Sections 6621(a)(1) and 6622 of the Internal Revenue Code+>>.

SEC. 8. Section 16760 of the Revenue and Taxation Code is amended to read:

<< CA REV & TAX § 16760 >>

16760. If the tax is not paid before it becomes delinquent, it bears interest thereafter and until it is paid at the <<+same+>> rate << \* \* \* >> per annum <<+as provided in Section 6621(a)(2) of the Internal Revenue Code, compounded daily+>>.

SEC. 9. Section 16870 of the Revenue and Taxation Code is amended to read:

<< CA REV & TAX § 16870 >>

16870. Interest shall be allowed and paid upon any overpayment of << \* \* \* >> tax << \* \* \* >> <<+due under this part in the same manner as provided in Section 6621(a)(1) and 6622 of the Internal Revenue Code+>>.

<< Repealed: CA REV & TAX § 16871 >>

SEC. 10. Section 16871 of the Revenue and Taxation Code is repealed.

SEC. 11. The amendments made by Sections 6 to 10, inclusive, of this act become operative on January 1, 2001, and apply to interest accrual periods beginning on or after January 1, 2001.

SEC. 12. Interest shall not be assessed under Section 13550 of the Revenue and Taxation Code upon that portion of the death tax credit paid by a taxpayer to the Internal Revenue Service prior to the enactment of this act because of that taxpayer's reliance upon the holding in the appellate court decision described in subdivision (b) of Section 1 of this act, that becomes payable to the State of California. This section shall be operative until January 1, 2002.

SEC. 13. This act is an urgency statute necessary for the immediate preservation of the public peace, health, or safety within the meaning of Article IV of the Constitution and shall go into immediate effect. The facts consti-

CA LEGIS 363 (2000)  
2000 Cal. Legis. Serv. Ch. 363 (A.B. 2818) (WEST)

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tuting the necessity are:

In order to provide that certain transfers included in a decedent's gross estate under the federal estate tax law are subject to tax under the California Estate Tax Law and thereby end the loss of revenue to the state at the earliest possible time and to revise applicable interest rates at the earliest possible time, it is necessary that this act take effect immediately.

CA LEGIS 363 (2000)

CA LEGIS 363 (2000)

END OF DOCUMENT

2000 California Senate Rules Committee AB 2818 Assembly Bill – Bill  
Analysis (3<sup>rd</sup> reading) (available at [http://www.leginfo.ca.gov/pub/99-00/bill/asm/ab\\_2801-2850/ab\\_2818\\_cfa\\_20000809\\_160330\\_sen\\_floor.html](http://www.leginfo.ca.gov/pub/99-00/bill/asm/ab_2801-2850/ab_2818_cfa_20000809_160330_sen_floor.html))

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|SENATE RULES COMMITTEE | AB 2818|  
|Office of Senate Floor Analyses |  
|1020 N Street, Suite 524 |  
|(916) 445-6614 Fax: (916) |  
327-4478

THIRD READING

Bill No: AB 2818  
Author: Corbett (D)  
Amended: 8/7/00 in Senate  
Vote: 27 - Urgency

SENATE REVENUE & TAXATION COMMITTEE : 5-0, 6/7/00  
AYES: Chesbro, Poochigian, Alpert, Bowen, McPherson

SENATE APPROPRIATIONS COMMITTEE : 12-0, 6/26/00  
AYES: Johnston, Bowen, Burton, Escutia, Johnson, Karnette,  
Kelley, Leslie, McPherson, Mountjoy, Perata, Vasconcellos

ASSEMBLY FLOOR : 74-0, 5/11/00 (Passed on Consent) - See  
last page for vote

SUBJECT : Estate tax

SOURCE : State Controller

DIGEST : This bill clarifies the definition of property  
included in a decedent's gross estate. This bill also  
conforms the interest rate charged for overpayments on  
estate taxes to federal law, effective January 1, 2001.

Senate Floor Amendments of 8/7/00 correct an erroneous  
section reference.

ANALYSIS : Existing law imposes an estate tax on the  
gross estates of California decedents. The California  
estate tax, frequently referred to as a "pick-up" or  
"sponge" tax, is equal to the maximum state tax credit

CONTINUED

permitted under the federal estate tax. Thus, the California estate tax does not result in an increase in the taxpayer's overall death tax burden - the state is effectively allowed to claim a portion of the federal estate tax that would otherwise be paid to the IRS.

Federal law allows a person to create a "qualified terminable interest property" trust (QTIP) for estate planning purposes. Under this law, property that qualifies as QTIP trust is excluded from a decedent's gross estate for purposes of federal estate tax. The property passes from the decedent, in which the surviving spouse has a qualifying income for life. The QTIP trust must then be included in the surviving spouse's estate for federal tax purposes when he or she dies.

Since enactment of our estate tax in 1982, and until the recent decision in Hoffman v. Connell, the state has treated QTIP property as passing to the surviving spouse for California estate tax purposes as well. This interpretation is consistent with clear legislative intent that the state collect a tax equal to "the maximum allowable amount of the credit for state death taxes ?." (RTC 13302)

However, the Hoffman court looked at whether the decedent's spouse owned the QTIP property using general law concepts, and did not analyze how QTIP property is treated as part of the decedent's spouse's gross estate for purposes of California vs. federal estate law. As a result of this decision, estate tax that would have gone to California is being paid to the federal government instead.

This bill would modify the California estate tax law by specifically referring to "gross estate" as defined in federal law. Under this change, the treatment of QTIP trusts would be the same for California as for federal tax.

The bill would also conform with federal provisions relating to interest on underpayments and overpayments of tax.

In addition, it provides that if an estate owes tax to the federal government prior to the enactment of this bill, the



interest refunded to the estate will be sufficient to pay any late interest penalties to the federal government. This part of the bill is operative until January 1, 2002.

Purpose of the bill . The bill would remove an unintended difference between federal and state estate tax laws, by effectively providing that QTIP trusts are treated the same under both laws. The net effect will be that a portion of the estate tax currently flowing to the federal government will come to the state instead, without any change in the overall estate tax liability.

FISCAL EFFECT : Appropriation: No Fiscal Com.: Yes  
Local: No

The Controller indicates that California has lost some \$1.7 million due to the Hoffman v. Connell decision. This revenue is being paid to the federal government instead of to California. This bill would stop that flow of revenue, but it would not affect taxpayers' liabilities since the total amount of estate tax, federal and state combined, would not be affected.

SUPPORT : (Verified 8/8/00)

State Controller (source)  
Tasha Levinson for Freeman, Freeman and Smiley, LLP  
Estate Planning, Trust and Probate Law Section of the State  
Bar of California

ASSEMBLY FLOOR :

AYES: Aanestad, Ackerman, Alquist, Aroner, Ashburn, Baldwin, Bates, Bock, Brewer, Briggs, Calderon, Campbell, Cardenas, Cardoza, Cedillo, Corbett, Correa, Cox, Cunneen, Davis, Dickerson, Ducheny, Dutra, Firebaugh, Floyd, Gallegos, Granlund, Havice, Honda, House, Jackson, Kaloogian, Keeley, Knox, Kuehl, Leach, Lempert, Leonard, Longville, Lowenthal, Machado, Maddox, Maldonado, Margett, Mazzoni, McClintock, Migden, Nakano, Olberg, Oller, Robert Pacheco, Rod Pacheco, Papan, Pescetti, Reyes, Romero, Runner, Scott, Shelley, Steinberg, Strickland, Strom-Martin, Thompson, Thomson, Torlakson, Villaraigosa, Vincent, Washington, Wayne, Wesson,

Wiggins, Wildman, Zettel, Hertzberg

DLW:sl 8/8/00 Senate Floor Analyses

SUPPORT/OPPOSITION: SEE ABOVE

\*\*\*\* END \*\*\*\*

## OFFICE RECEPTIONIST, CLERK

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**To:** Parker, Carrie (ATG)  
**Cc:** Hankins, David (ATG); Jensen, Kristin (ATG); Zalesky, Chuck (ATG)  
**Subject:** RE: Estate of Bracken v. DOR, Supreme No. 84114-4

Rec. 6-2-11

Please note that any pleading filed as an attachment to e-mail will be treated as the original. Therefore, if a filing is by e-mail attachment, it is not necessary to mail to the court the original of the document.

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**From:** Parker, Carrie (ATG) [<mailto:CarrieP@ATG.WA.GOV>]  
**Sent:** Thursday, June 02, 2011 3:18 PM  
**To:** OFFICE RECEPTIONIST, CLERK  
**Cc:** Hankins, David (ATG); Jensen, Kristin (ATG); Zalesky, Chuck (ATG)  
**Subject:** Estate of Bracken v. DOR, Supreme No. 84114-4  
**Importance:** High

Attached for filing is the Department of Revenue's Statement of Additional Authorities.

<<BrackenVDORStmtAddlAuth.pdf>>

Carrie A. Parker

Lead Support

Revenue Division

(360) 586-9675